

--- 5 Pounds - Montreal Division - Red Warehousing Stamps - 106 x 48 mm. - 1874-1883 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use only in the Windsor Division. The duty collected by these 'small' stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package. The 'large' stamp was issued in denominations of five, ten and fifteen pounds. Unlike the case with the smaller denominations, the duty collected on these stamps was based on the actual net weight of the package to which they were affixed.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

1st BABN Contract (1868-1873)	John McKay reports that 52,000 copies of "5 lb. W. H. E. Red" were delivered. Prior to 1874, these would be "Division Open". Judging by the other denominations some copies should be on <i>diagonally watermarked</i> paper.
2nd BABN Contract (1873-1878)	John McKay reports that 70,000 copies of "5 lb., Red Tobacco" were delivered. There were probably 48,000 for Division Open, 12,000 for Montreal and 10,000 for Toronto. This is his final listing for the red 5 pound W. H. E. stamp. I have simply guessed at the above printing figures.

The catalogue lists the red 5 pound Montreal Division warehousing stamps as follows:

RM-142 - 5 pounds, red, Montreal, perf 12, on *block wmkd* wove, 5 mm. controls, *Dunbar Browne / Coll. Inf^d Rev.*

RM-143 - RM-142 stamped *J. L. Vincent / Acting Coll.* in blue-grey ink

Chris Ryan's research indicates that *Dunbar Browne* was replaced by *J. L. Vincent* on April 30th 1879

--- The "theoretical" control number range on the 5 pound Montreal Division red warehousing stamp ---

RM-142 - 5 pounds, red, Montreal, perf 12, block wmkd medium wove - *Dunbar Browne* - **00001 to 12000**

RM-143 - RM-142 stamped *J. L. Vincent / Acting Coll.* - from the above

--- The "actual" control number range on the red 5 pound Montreal stamp, as recorded to date ---

RM-142 - 5 pounds, red, Montreal, block wmkd wove - 5 mm. *Dunbar Browne* - no numbered copies

RM-143 - RM-142 stamped *J. L. Vincent / Acting Coll.* - **00513 to 00578**

--- 5 Pounds - Montreal Division - Red Warehousing Stamps - 1874 ---

--- printed on *block wmkd* medium wove at Ottawa under the 2nd BABN Contract - 106 x 48 mm ---

--- perf 12 - with 5 mm. controls - scanned at 100% scale - inscribed *Dunbar Browne*, / *Coll. Int^d Rev.* ---

--- 55 mm. imprint "BRITISH AMERICAN BANK NOTE CO. MONTREAL & OTTAWA" ---

The catalogue lists the red 5 pound Montreal Division warehousing stamps as follows:

RM-142 - 5 pounds, red, Montreal, perf 12, on *block wmkd* wove, 5 mm. controls, *Dunbar Browne* / *Coll.* - **WANTED!**

RM-143 - RM-142 stamped *J. L. Vincent* / *Acting Coll.* in blue-grey ink

Chris Ryan's research indicates that *Dunbar Browne* was replaced by *J. L. Vincent* on April 30th 1879



★ **RM-142n** - 5 pounds, red, Montreal, perf 12, on *block wmkd* medium wove, *without* control numbering



★ **RM-142n** - 5 pounds, red, Montreal, perf 12 (clipped), on *block wmkd* medium wove, *without* control numbering



--- the bottom right corner of **RM-142n** - scanned at 300% scale ---

The collection contains many of these clipped imperforate "TP" stamps (from the Morris collection) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing this *control-free* stamp.

--- RM-143 - RM-142 stamped *J.L. Vincent / Acting Coll.* in blue-grey ink ---



★RM-143 - 5 pounds, red, Montreal Division, perf 12, on *block wmkd* medium wove, with 5 mm. control **00564**, stamped *J.L. Vincent / Acting Coll.* in blue-grey ink

00513	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00515	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00521	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00522	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00533	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00552	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00553	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00562	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00564★	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00565	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00567	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00571	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove
00578	RM-143	5 pounds, red, Montreal Division, on block wmkd horizontal mesh wove

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 November 5th 2013, JBH